

## **Program A: Administrative**

### **OBJECTIVES AND PERFORMANCE INDICATORS**

Unless otherwise indicated, all objectives are to be accomplished during or by the end of FY 2002-2003. Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or level achieved within a given measurement period. For budgeting purposes, performance indicators are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year of the budget document.

The objectives and performance indicators that appear below are associated with program funding in the Base Executive Budget for FY 2002-2003.

DEPARTMENT ID: 01 Executive Department  
 AGENCY ID: 01-126 Board of Tax Appeals  
 PROGRAM ID: Program A: Administrative

1. (KEY) To process all taxpayer claims, applications, and requests received within 30 days of receipt.

Strategic Link: This objective is necessary to accomplish Strategic Objectives 1: *To file cases and conduct hearings as requested by parties during the fiscal years 1998-2003;* and 2. *To review requests and recommendations, and issue decisions and orders in unresolved cases in fiscal years 1998-2003.*

Louisiana: Vision 2020 Link: Not Applicable

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: The Board of Tax Appeals indicates that: the essential product of the Board of Tax Appeals is conducting fair and impartial due process hearings, a service not easily quantified or

1. The number and types of cases that the board is likely to receive as a result of new tax laws and regulations to be enforced is not determinable in advance and could fluctuate greatly.

2. The board is not only responsible for petitions filed by taxpayers, but also responds to requests and recommendations made by the Department of Revenue. The board does not generate its own input and cannot control the number and types of cases it receives. Taxpayers decide how many petitions are filed and the board processes 100% of the cases. The board cannot control the number of assessments or denials of refunds by the Department of Revenue or the number of taxpayers who choose to contest the decisions of the Department of Revenue by requesting a hearing. After a petition is filed, either party may withdraw the hearing request or settle the matter.

In addition, the availability of attorneys in the Legal Division of the Department of Revenue impacts the number of cases the board can place on its monthly docket. The number of cases available to be heard by the board is influenced by available attorneys in the Legal Division of Department of Revenue, the taxpayer and their legal counsel. When the Department of Revenue has a small number of attorneys, the number of cases they are able to bring before the board is limited. Conversely, an increase in the number of attorneys at the Department of Revenue allows the board to hear more cases. Thus, the performance indicator, number of hearings held, is beyond the board's control. The board performs 100% of its hearing duties in the cases where both parties are ready to move forward.

3. The board is also impeded in developing objectives and performance indicators because of the lack of a tracking system to compile various data, track process components and time frames, and measure progress toward alternative objectives. Presently, all of the board's information is gathered manually and is sometimes limited. A computerized central case docketing system and tracking system would show the status of any case, the board's caseload, hearing schedules, etc., and would improve the board's management capability and operational efficiency.

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of taxpayer claim, applications, and requests processed within 30 days	100%	100%	100%	100%	100%	100%
K	Percentage of claims appealed to district court <sup>1</sup>	Not applicable <sup>2</sup>	2.78%	3.2%	3.2%	3.2%	3.2%

<sup>1</sup> This indicator is calculated by the dividing the number of cases appealed to district court by the number of cases set for board hearing.

<sup>2</sup> This was a new performance indicator for FY 2000-2001. It did not appear under Act 11 of 2000 and did not have a performance standard.

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GENERAL PERFORMANCE INFORMATION: BOARD OF TAX APPEALS					
PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES				
	PRIOR YEAR ACTUAL FY 1996-97	PRIOR YEAR ACTUAL FY 1997-98	PRIOR YEAR ACTUAL FY 1998-99	PRIOR YEAR ACTUAL FY 1999-00	PRIOR YEAR ACTUAL FY 2000-01
Number of cases filed and docketed	138	181	210	179	250
Number of cases filed and settled without docketing	131	227	292	297	375
Number of claims appealed to district court	Not available	7	5	8	2